

EXHIBIT C

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May 26, 2010

Via Electronic Mail

Kwame A. Asare
Office of Solvency Regulation
Department of Banking and Insurance
kwame.asare@dobi.state.nj.us

Via Electronic Mail

Eleanor Heck
Deputy Attorney General
Attorney General of New Jersey
Eleanor.Heck@dol.lps.state.nj.us

RE: *In re DPH Holdings Corp. – Payment of
Postpetition New Jersey Workers’
Compensation Obligations*

Dear Mr. Asare:

I write on behalf of DPH Holdings Corp. and certain of its affiliated reorganized debtors (collectively, the “Reorganized Debtors”), successors to Delphi Corporation and its affiliated debtors and debtors-in-possession (the “Debtors”). Following the Debtors’ emergence from chapter 11 on October 6, 2009, the Debtors discontinued payments on all prepetition workers’ compensation claims. Since that time, obligations arising on account of prepetition workers’ compensation claims have been satisfied in the ordinary course with proceeds from the \$5,500,000.00 letter of credit securing New Jersey workers’ compensation claims, which was fully drawn by CNA Surety Corporation, a third-party surety company, on or before March 17, 2010.

The Reorganized Debtors have retained the Oliver Wyman Group, an independent, third-party actuarial firm. On March 26, 2010, Oliver Wyman issued a report, a copy of which is attached to this letter,

Kwame A. Asare
Eleanor Heck
May 26, 2010
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estimating the Debtors' net unpaid obligations to New Jersey employees on account of both prepetition and postpetition workers' compensation claims in an amount that is substantially less than the remaining amount of the collateral securing such claims. Accordingly, beginning June 1, 2010, the Reorganized Debtors will discontinue direct payments on account of postpetition workers' compensation claims. Both prepetition and postpetition New Jersey workers' compensation claims will be paid by CNA Surety Corporation directly from proceeds of the \$5,500,000.00 letter of credit. In light of the significant over-collateralization, we would like to discuss reduction of the CNA bond, and the consequent return of collateral, to match anticipated exposure. We will be in touch with you shortly to set up a conference call to discuss these matters.

If you have any questions or wish to discuss this matter further, please contact me or my colleague Brandon M. Duncomb (phone: 312.407.0110; e-mail: brandon.duncomb@skadden.com).

Very truly yours,

/s/ John K. Lyons

Enclosure